

DAFTAR PUSTAKA

- Aranya, N., Lachman, R., & Amernic, J. (1982). Accountants' job satisfaction: A path analysis. *Accounting, Organizations and Society*, 7(3), 201–215.
[https://doi.org/10.1016/0361-3682\(82\)90001-0](https://doi.org/10.1016/0361-3682(82)90001-0)
- Badjuri, A. (2009). Pengaruh Komitmen Organisasional dan Profesional Terhadap Kepuasan Kerja Auditor dengan Motivasi sebagai Variabel Intervening (Studi pada KAP di Jawa Tengah dan DIY). *Kajian Akuntansi*, 1(2), 117–132.
Retrieved from <https://media.neliti.com/media/publications/247024-pengaruh-komitmen-organisasional-dan-pro-060b25b9.pdf>
- Balantan. (2016). Pengaruh Komitmen dan Motivasi Terhadap Kepuasan Kerja Auditor Internal. *Jurnal Komunikasi Bisnis Dan Manajemen*, 3(6), 32–42.
Retrieved from <https://ojs.uniska-bjm.ac.id/index.php/alkalam/article/view/730/638>
- Brierley, J. A. (1996). The measurement of organizational commitment and professional commitment. *Journal of Social Psychology*, 136(2), 265–267.
<https://doi.org/10.1080/00224545.1996.9714004>
- Church, P. H. (2014). Assimilation of new hires in public accounting. *Current Issues in Auditing*, 8(2), A25–A34. <https://doi.org/10.2308/ciia-50926>
- Dirsmith, M. W., & Covalski, M. A. (1985). Informal communications, nonformal communications and mentoring in public accounting firms. *Accounting, Organizations and Society*, 10(2), 149–169. [https://doi.org/10.1016/0361-3682\(85\)90013-3](https://doi.org/10.1016/0361-3682(85)90013-3)
- Donnelly, D. P., Quirin, J. J., & O'Bryan, D. (2003). Auditor Acceptance of Dysfunctional Audit Behavior: An Explanatory Model Using Auditors' Personal Characteristics. *Behavioral Research in Accounting*, 15(1), 87–110.

<https://doi.org/10.2308/bria.2003.15.1.87>

Dwilita, H. (2008). *Analisis Pengaruh Motivasi, Stress, Dan Rekan Kerja Terhadap Kinerja Auditor Di Kantor Akuntan Publik di Kota Medan*. Retrieved from <http://repository.usu.ac.id/handle/123456789/3972>

Eaton, M. D. A. and T. V. (2003). *Underreporting Of Chargeable Time : The Impact Of Gender And Characteristics Of Underreporters* Author (s): Michael D . Akers and Tim V . Eaton Published by : Pittsburg State University Stable URL : <http://www.jstor.org/stable/40604416> REFERENCES Linked. 15(1), 82–96.

Espinosa-PIKE, I. B. M. (2015). *New Insights into Underreporting of Time: The Audit Partner Context*. (Unit 07), 1–5. Retrieved from <https://doi.org/10.1108/AAAJ-02-2014-1618>

Herda, D. N., & Martin, K. A. (2016). The effects of auditor experience and professional commitment on acceptance of underreporting time: A moderated mediation analysis. *Current Issues in Auditing*, 10(2), A14–A27. <https://doi.org/10.2308/ciia-51479>

Holiawati, R. R. (2011). *Pengaruh Orientasi Etika, Pengalaman dan Komitmen Terhadap Sensitivitas Etika Auditor (Studi Empiris Pada Kap Di Tangerang Dan Tangerang Selatan)*. 343–368. Retrieved from http://digilib.mercubuana.ac.id/manager/t!@file_artikel_abstrak/Isi_Artikel_159467422351.pdf

Klein, H. J., Cooper, J. T., Molloy, J. C., & Swanson, J. A. (2014). The assessment of commitment: Advantages of a unidimensional, target-free approach. *Journal of Applied Psychology*, 99(2), 222–238. <https://doi.org/10.1037/a0034751>

Libby, R., & Frederick, D. M. (1990). Experience and the Ability to Explain Audit Findings. *Journal of Accounting Research*, 28(2), 348. <https://doi.org/10.2307/2491154>

- Michael D. Akers, Charles T. Horngren, T. V. E. (1998). *Underreporting Chargeable Time: A Continuing Problem For Public Accounting Firms*. Retrieved from <https://clutejournals.com/index.php/JABR/article/view/5684/5761>
- POB. (2000). *The Panel on Audit Effectiveness: REport and REcommendations*. 20. Retrieved from <https://www.iasplus.com/en/binary/resource/pobaudit.pdf>
- Purba, F. K. (2009). Pengaruh Fee Audit Dan Pengalaman Auditor Eksternal Terhadap Kualitas Audit. *Universitas Komputer Indonesia*. Retrieved from https://elib.unikom.ac.id/files/disk1/644/jbptunikompp-gdl-fitrianika-32198-9-unikom_f-l.pdf
- Silaban, A. (2011). *Pengaruh Multidimensi Komitmen Profesional Terhadap Perilaku Audit Disfungsional*. 8(1), 1–11. Retrieved from http://eprints.undip.ac.id/36252/2/Volume_8_No.1_1.pdf
- Sujana, E. D. Y. (2006). *Perilaku Disfungsional Auditor : Perilaku yang Tidak mungkin Dihentikan*. 8(3), 247–259. Retrieved from <http://library.stietrisakti.ac.id/senayan3-stable14/index.php?p=fstream-pdf&fid=2723&bid=9389>
- Sweeney, B., Arnold, D., & Pierce, B. (2010). The impact of perceived ethical culture of the firm and demographic variables on auditors' ethical evaluation and intention to act decisions. *Journal of Business Ethics*, 93(4), 531–551. <https://doi.org/10.1007/s10551-009-0237-3>
- Tsui, J. S. L. . F. A. G. (1996). Auditors' Behaviour in an Audit Conflict Situation : a Research note On The Role Of Locus of Control and Ethical Reasoning. *Accounting, Organizations and Society*, 21(1), 41–51. Retrieved from [https://doi.org/10.1016/0361-3682\(95\)00009-X](https://doi.org/10.1016/0361-3682(95)00009-X)
- Wijayanti, P. (2007). Pengaruh Karakteristik Personal Auditor Terhadap Penerimaan Perilaku Disfungsional Audit. *Jurnal Akuntansi & Investasi*. Retrieved from

http://eprints.undip.ac.id/8198/1/Provita_Wijayanti.pdf

